

Guidelines for VITA Grant Reports

As a VITA Grant recipient, it is important that you prepare accurate reports and submit the reports by the due date. This guide provides guidance on the reports due and directs you to existing resources for further information.

Standard Form 425, Federal Financial Report

The SF 425 or Federal Financial Report (FFR) as the Division of Payment Management (DPM) refers to the form must be filed electronically through the Payment Management System (PMS). Information on the actual use of the PMS can be found on the DPM website at: <http://www.dpm.psc.gov/> PMS refers to the system used while DPM refers to the organization that manages the system.

The DPM designed the electronic version of the SF 425 in two parts – the Financial Status Report and the Federal Cash Transaction Report. The Federal Cash Transaction Report is required each quarter. The Financial Status Report is only required at year end.

Quarterly Federal Cash Transaction Report – This report is required to be filed on a quarterly basis within 30 days after the end of quarter. The reporting is cumulative from the program start time (July 1, 2009).

Quarter Ending	Report Due By
December 31, 2009	January 30, 2010
March 31, 2010	April 30, 2010
June 30, 2010	July 30, 2010
September 30, 2010	October 30, 2010

Alert! Reports can only be filed when the PMS is operational. Their hours are 7:00 a.m. to 6:30 p.m. Eastern Time, Monday thru Friday except Federal holidays. Changes to this schedule are announced on the DPM website. Please be aware of system availability to ensure timely submission of reports.

If a recipient's PMS account is established and funded before December 31, 2009, the recipient must file the Federal Cash Transaction Report by January 30, 2010 whether or not Federal funds are withdrawn. If a recipient's PMS account is established and funded after January 1, 2010, the first Federal Cash Transaction Report is due on or before April 30, 2010. We anticipate that all accounts will be established before March 31, 2010.

Instructions for completion of the SF 425 and the items required for this report can be found on the VITA Grant webpage at:

www.irs.gov/individuals/article/0,,id=184243,00.html

For the Federal Cash Transaction Report complete:

Item	Instructions
Items 1-9	Record information specific to the grant and your organization
Items 10a – 10c	Record information specific to Federal cash (receipts, disbursements, and on hand)
Item 13	Complete and certify the accuracy of the information

Once the report is submitted and certified, print a copy for your records and fax it to the Grant Program Office at 404.338.7646 to the attention of your assigned analyst no later than the report due date. Please include your grant number and contact information on the cover sheet.

This portion of the SF 425 is also required to be completed with the submission of the financial status report portion.

Annual Financial Status Report – This annual report is required to be filed by September 30, 2010, which is 90 days after the project period ends (June 30, 2010). It will reflect cumulative information for the entire project period – July 1, 2009 through June 30, 2010. All grant recipients are required to complete this report.

Instructions for completion of the SF 425 and the items required for this report can be found on the VITA Grant webpage at:

www.irs.gov/individuals/article/0,,id=184243,00.html

All fields should be completed in this report except for the items under program income.

Item	Instructions
Items 1-9	Record information specific to the grant and your organization
Items 10a – 10c	Record information specific to Federal cash (receipts, disbursements, and on hand)
Items 10d – 10h	Record information specific to Federal expenditures
Items 10i – 10k	Record information specific to the non-Federal share or recipient share of expenditures
Items 10l – 10o	Leave blank
Item 11	Record indirect expense if the approved budget included. Leave blank if indirect expenses were not part of the approved budget.
Item 12	Use for remarks if an entry requires explanation
Item 13	Complete and certify the accuracy of the information

Once the report is submitted and certified, print a copy for your records and fax it to the Grant Program Office at 404.338.7646 to the attention of your assigned analyst no later than the report due date. Please include your grant number and contact information on the cover sheet.

Final Report

The final report (sometimes referred to as year-end report) will include:

1. SF-PPR, Performance Progress Report
2. SF-PPR-A, PPR Performance Measures
3. SF-PPR-B, PPR Program Indicators
4. Narrative (and attachments as explained)
5. Budget Detail Explanation

The final report must be filed by **September 30, 2010**, which is 90 days after the project period ends (June 30, 2010). This report should be mailed to the Grant Program Office, Stop 420-D, 401 W. Peachtree Street, NW, Atlanta, GA 30308 to the attention of your assigned analyst and postmarked no later than the due date.

Standard Form PPR, Performance Progress Report – This form is a cover sheet for the information to be submitted in the final report. Most fields are self-explanatory. For those fields where additional direction may be useful, the following information may assist in completing the fields.

Field	Response
1. Federal Agency and Organization Element to Which Report is Submitted	Enter <i>IRS/Grant Program Office</i>
2. Federal Grant or Other Identifying Number Assigned by Federal Agency	Enter <u>your</u> unique grant number, e.g., <i>V10010</i>
3a. DUNS Number	Self-explanatory
3b. EIN	Self-explanatory
4. Recipient Organization	Self-explanatory
5. Recipient Identifying Number or Account Number	Enter the assigned account number from the PMS
6. Project/Grant Period	Enter <i>7/1/2009</i> as the start date and <i>6/30/2010</i> as the end date
7. Reporting Period End Date	Enter <i>6/30/2010</i>
8. Final Report?	Check <i>Yes</i>
9. Report Frequency	Check <i>Annual</i>
10. Performance Narrative	You can begin your performance narrative here or indicate <i>See full narrative on the attachment</i>
11. Other Attachments	See these instructions for what is required to be included with the final report
12a-12e. Certification section	Self-explanatory

This form is required for all grant recipients.

Standard Form PPR-A, PPR Performance Measures – This form is used to report on your organization's performance. IRS requires that you report five measures and the other measures reported are based on the information submitted in your application package and/or required by your organization.

Field	Response
1. Federal Agency and Organization Element to Which Report is Submitted	Enter IRS/Grant Program Office
2. Federal Grant or Other Identifying Number Assigned by Federal Agency	Enter <u>your</u> unique grant number, e.g., V10010
3a. DUNS Number	Self-explanatory
3b. EIN	Self-explanatory
4. Reporting Period End Date	Enter 6/30/2010
A. Performance Measures	
(1) Measure Number or Label	The first three lines are already labeled. If additional measures are identified in your plan, please continue with A-04, A-05, etc.
(2) Objective/Goal Description	Brief description of objective/goal; for the first five objectives/goals, see the table below
(3) Measure	Explanation as to how goal is counted; for the first five objectives/goals, measure guidance is shown below
(4) Baseline	Prior year data if available; baseline figures should show only the portion of the program covered by the VITA grant.
(5) Target Year	2010
(6) Project Target	Proposed returns submitted with application <u>or</u> revised narrative submitted with grant agreement
(7) Actual To Date	Report the results of your activity
(8) Explanation	Explain if you did not meet project target; additional information should be covered in narrative. If a calculation is required, show the calculation.

See the following chart for items your organization must report and the measures to be used to compile the information. Use A-01 through A-05 for these measures. Do not deviate on how the measure is calculated.

(1) Measure Number or Label	(2) Objective/Goal Description	(3) Measure
A-01	Taxpayers Assisted	Number of federal returns prepared; a return is counted only once

(1) Measure Number or Label	(2) Objective/Goal Description	(3) Measure
A-02	Increased E-file	Number of returns e-filed divided by total number of returns prepared. Show the calculation under explanation.
A-03	Services Extended	Number of sites <u>opened</u> to prepare returns. Do not count sites planned but not opened. For one day or mobile sites, each location may be counted. Do not count multiple visits to a site location by a mobile van as different sites. Count it only once.
A-04	Underserved Taxpayers Assisted - Primary	Number of returns prepared with primary focus characteristic; a return may be counted under each characteristic it represents
A-05	Underserved Taxpayers Assisted - Secondary	Number of returns prepared with secondary focus characteristic; a return may be counted under each characteristic it represents

Additional measures may be added based on the activities your organization determined to monitor and report upon in the program plan.

Standard Form PPR-B, PPR Performance Measures – This form allows you to report on your organization's performance by program indicator. IRS requires that you report four activities and the other activities reported are based on the information submitted in your application package and/or required by your organization.

Field	Response
1. Federal Agency and Organization Element to Which Report is Submitted	Enter IRS/Grant Program Office
2. Federal Grant or Other Identifying Number Assigned by Federal Agency	Enter <u>your</u> unique grant number, e.g., V10010
3a. DUNS Number	Self-explanatory
3b. EIN	Self-explanatory
4. Reporting Period End Date	Enter 6/30/2010
B. Program Indicators	
(1) Activity Number or Label	The first three lines are already labeled. If additional activities are identified in your plan, please continue with B-04, B-05, etc.
(2) Activity Description	Brief description of activity
(3) Indicator or Status	Leave blank
(4) Explanation	Limited explanation of figures; additional information should be covered in narrative

See the following chart for items your organization must report and the measures to be used to compile the information. Use B-01 through B-04 for these measures. Do not deviate on how the measure is calculated.

(1) Activity Number or Label	(2) Activity Description	Explanation
B-01	Number of Volunteers	Report the total number of individuals working in the VITA program as reported on the Form 13206, <i>Volunteer Assistance Summary Report</i> .
B-02	Total Volunteer Hours	Report the number or hours contributed by <u>volunteers</u> to the VITA program .
B-03	Volunteer Training	Report the number of volunteers certified at each level of tax law training, e.g., basic, intermediate, and advanced. Use the IRS training levels found on the Form 13206 for the breakdown of levels of training.
B-04	Quality Review Process Used	Report the number of sites using designated, peer and self review. A site should only be counted once. If a mixture of methods is used at a site, report the method used the most.

Additional activities may be added based on the areas your organizations determined you would monitor and report upon in your program plan.

Narrative (and attachments as explained) – Prepare a narrative detailing out what your organization did during the project period of July 1, 2009 through June 30, 2010. Be sure to address the topics as outlined in the Publication 4671, Volunteer Income Tax Assistance Grant Program 2010 Program Overview and Application Package, Rev. 6-2009, found on pages 43 - 44. There is no limit to the number of pages; however, please do not repeat information. Please label all examples and attachments submitted with the narrative. Please type and double space your submission. Font size should be 12 point.

Budget Detail Explanation – Update your proposed budget detail explanation spreadsheet to reflect actual federal funds and matching funds by category. Additional information about this form can be found in the Publication 4671 beginning on page 23. The only difference is to report actual and not proposed federal and matching funds.

Please remember to keep a copy of your submission and documentation to support your report. Questions about reporting may be directed to your assigned analyst.